

# SENATE BILL NO. 1784

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR SCHNELTING.

7486S.011

KRISTINA MARTIN, Secretary

## AN ACT

To repeal sections 137.016, 137.115, 137.180, 137.355, 138.010, 138.060, 138.135, 138.390, 138.430, 138.434, and 139.031, RSMo, and to enact in lieu thereof thirteen new sections relating to taxation of property.

*Be it enacted by the General Assembly of the State of Missouri, as follows:*

Section A. Sections 137.016, 137.115, 137.180, 137.355, 2 138.010, 138.060, 138.135, 138.390, 138.430, 138.434, and 3 139.031, RSMo, are repealed and thirteen new sections enacted 4 in lieu thereof, to be known as sections 115.240, 115.706, 5 137.016, 137.115, 137.180, 137.355, 138.010, 138.060, 138.135, 6 138.390, 138.430, 138.434, and 139.031, to read as follows:

**115.240. The election authority for any political 2 subdivision or special district shall label ballot measures 3 relating to property taxation that are submitted by such 4 political subdivision or special district to a vote of the 5 people numerically or alphabetically only. No such ballot 6 measure shall be labeled in a descriptive manner aside from 7 its numerical or alphabetical designation.**

**115.706. 1. Notwithstanding any other provision of 2 law to the contrary, no ballot measure proposing the 3 imposition, increase, or extension of an ad valorem property 4 tax by a political subdivision shall be deemed approved 5 unless a majority of the votes cast on the question are in 6 favor.**

**EXPLANATION-Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.**

7           2. Notwithstanding any other provision of law to the  
8 contrary, beginning on January 1, 2027, the ballot language  
9 for a question submitted to voters by a political  
10 subdivision desiring to levy a real property tax or personal  
11 property tax shall include at least the following elements,  
12 as applicable:

13           (1) The name of the political subdivision imposing the  
14 property tax;

15           (2) The real property or personal property on which  
16 the property tax will be imposed;

17           (3) The current tax rate ceiling, the proposed tax  
18 rate ceiling, and, if the political subdivision is seeking  
19 authorization to increase an existing tax, the difference  
20 between the proposed new tax rate ceiling and the current  
21 tax rate ceiling, expressed in percentage changed and the  
22 number of cents per one hundred dollars of assessed  
23 valuation. The percentage change shall be calculated by  
24 subtracting the current tax rate ceiling from the proposed  
25 tax rate ceiling, dividing the result by the current tax  
26 rate ceiling, and multiplying the quotient by one hundred;

27           (4) The length of time for which the tax will be  
28 imposed or the expiration date of the tax;

29           (5) The purpose for which the tax will be imposed;

30           (6) A description of additional actions a political  
31 subdivision affected by the ballot issue will be required to  
32 take;

33           (7) If the political subdivision is seeking  
34 authorization to issue bonds, notes, or other obligations:

35           (a) An indication that bonds, notes, or other  
36 obligations will be issued if the proposal is approved;

37 (b) The kind of bonds, notes, or other obligations  
38 that will be issued including, but not limited to, general  
39 obligation bonds or revenue bonds; and

40 (c) The total amount of such bonds, notes, or other  
41 obligations;

42 (8) A disclosure that an increase to a tax rate  
43 ceiling could result in a tax rate increase;

44 (9) A statement indicating the real property or  
45 personal property that will be affected by such tax or tax  
46 rate ceiling increase, containing wording substantially  
47 similar to the following, as applicable:

48 "If approved, this proposition could increase the  
49 property taxes of:

50 A residential property \_\_\_\_\_ (insert levy amount  
51 multiplied by 100,000 multiplied by 0.0019) per  
52 \$100,000 of appraised valuation;

53 A commercial property \_\_\_\_\_ (insert levy amount  
54 multiplied by 100,000 multiplied by 0.0032) per  
55 \$100,000 of appraised valuation;

56 An agricultural property \_\_\_\_\_ (insert levy amount  
57 multiplied by 100,000 multiplied by 0.0012) per  
58 \$100,000 of appraised valuation;

59 A motor vehicle \_\_\_\_\_ (insert levy amount  
60 multiplied by 10,000 multiplied by 0.00333) per  
61 \$10,000 of appraised valuation."

62 3. Notwithstanding any other provision of law to the  
63 contrary, no political subdivision or election authority  
64 shall advertise or describe any proposed tax on property in  
65 a political subdivision as not increasing taxes, or any  
66 language to that effect, unless both:

67 (1) Failing to adopt the proposed measure would cause  
68 an actual increase in the tax rate; and

69 (2) Adopting the proposed measure would cause the tax  
70 rate to stay the same or decrease.

71 4. The ballot language statements shall fairly and  
72 accurately explain what a vote for and what a vote against  
73 the measure represent. The ballot language shall be true  
74 and impartial statements of the effect of a vote for and  
75 against the measure in language neither intentionally  
76 argumentative nor likely to create prejudice for or against  
77 the proposed measure.

137.016. 1. As used in Section 4(b) of Article X of  
2 the Missouri Constitution, the following terms mean:

3 (1) "Residential property", all real property improved  
4 by a structure which is used or intended to be used for  
5 residential living by human occupants, vacant land in  
6 connection with an airport, land used as a golf course,  
7 manufactured home parks, bed and breakfast inns in which the  
8 owner resides and uses as a primary residence with six or  
9 fewer rooms for rent, and time-share units as defined in  
10 section 407.600, except to the extent such units are  
11 actually rented and subject to sales tax under subdivision  
12 (6) of subsection 1 of section 144.020, but residential  
13 property shall not include other similar facilities used  
14 primarily for transient housing. **A single-family home owned  
15 by a sole proprietor, individual, partnership, or limited  
16 liability company that is leased for a term of less than  
17 thirty consecutive days, in whole or in part, subject to  
18 sales tax under subdivision (6) of subsection 1 of section  
19 144.020 shall be classified only as residential property.**  
20 For the purposes of this section, "transient housing" means  
21 all rooms available for rent or lease for which the receipts

22 from the rent or lease of such rooms are subject to state  
23 sales tax pursuant to subdivision (6) of subsection 1 of  
24 section 144.020; **the leasing of a single-family home, in**  
25 **whole or in part, for a term of less than thirty consecutive**  
26 **days does not in itself constitute "transient housing";**

27 (2) "Agricultural and horticultural property", all  
28 real property used for agricultural purposes and devoted  
29 primarily to the raising and harvesting of crops; to the  
30 feeding, breeding and management of livestock which shall  
31 include breeding, showing, and boarding of horses; to  
32 dairying, or to any other combination thereof; and buildings  
33 and structures customarily associated with farming,  
34 agricultural, and horticultural uses. Agricultural and  
35 horticultural property shall also include land devoted to  
36 and qualifying for payments or other compensation under a  
37 soil conservation or agricultural assistance program under  
38 an agreement with an agency of the federal government.  
39 Agricultural and horticultural property shall further  
40 include any reliever airport. Real property classified as  
41 forest croplands shall not be agricultural or horticultural  
42 property so long as it is classified as forest croplands and  
43 shall be taxed in accordance with the laws enacted to  
44 implement Section 7 of Article X of the Missouri  
45 Constitution. Agricultural and horticultural property shall  
46 also include any sawmill or planing mill defined in the U.S.  
47 Department of Labor's Standard Industrial Classification  
48 (SIC) Manual under Industry Group 242 with the SIC number  
49 2421. Agricultural and horticultural property shall also  
50 include urban and community gardens. For the purposes of  
51 this section, "urban and community gardens" shall include  
52 real property cultivated by residents of a neighborhood or  
53 community for the purposes of providing agricultural

54 products, as defined in section 262.900, for the use of  
55 residents of the neighborhood or community, and shall not  
56 include a garden intended for individual or personal use;

57 (3) "Utility, industrial, commercial, railroad and  
58 other real property", all real property used directly or  
59 indirectly for any commercial, mining, industrial,  
60 manufacturing, trade, professional, business, or similar  
61 purpose, including all property centrally assessed by the  
62 state tax commission but shall not include floating docks,  
63 portions of which are separately owned and the remainder of  
64 which is designated for common ownership and in which no one  
65 person or business entity owns more than five individual  
66 units. All other real property not included in the property  
67 listed in subclasses (1) and (2) of Section 4(b) of Article  
68 X of the Missouri Constitution, as such property is defined  
69 in this section, shall be deemed to be included in the term  
70 "utility, industrial, commercial, railroad and other real  
71 property".

72 2. Pursuant to Article X of the state Constitution,  
73 any taxing district may adjust its operating levy to recoup  
74 any loss of property tax revenue, except revenues from the  
75 surtax imposed pursuant to Article X, Subsection 2 of  
76 Section 6 of the Constitution, as the result of changing the  
77 classification of structures intended to be used for  
78 residential living by human occupants which contain five or  
79 more dwelling units if such adjustment of the levy does not  
80 exceed the highest tax rate in effect subsequent to the 1980  
81 tax year. For purposes of this section, loss in revenue  
82 shall include the difference between the revenue that would  
83 have been collected on such property under its  
84 classification prior to enactment of this section and the  
85 amount to be collected under its classification under this

86 section. The county assessor of each county or city not  
87 within a county shall provide information to each taxing  
88 district within its boundaries regarding the difference in  
89 assessed valuation of such property as the result of such  
90 change in classification.

91 3. All reclassification of property as the result of  
92 changing the classification of structures intended to be  
93 used for residential living by human occupants which contain  
94 five or more dwelling units shall apply to assessments made  
95 after December 31, 1994.

96 4. Where real property is used or held for use for  
97 more than one purpose and such uses result in different  
98 classifications, the county assessor shall allocate to each  
99 classification the percentage of the true value in money of  
100 the property devoted to each use; except that, where  
101 agricultural and horticultural property, as defined in this  
102 section, also contains a dwelling unit or units, the farm  
103 dwelling, appurtenant residential-related structures and up  
104 to five acres immediately surrounding such farm dwelling  
105 shall be residential property, as defined in this section,  
106 provided that the portion of property used or held for use  
107 as an urban and community garden shall not be residential  
108 property. This subsection shall not apply to any reliever  
109 airport.

110 5. All real property which is vacant, unused, or held  
111 for future use; which is used for a private club, a not-for-  
112 profit or other nonexempt lodge, club, business, trade,  
113 service organization, or similar entity; or for which a  
114 determination as to its classification cannot be made under  
115 the definitions set out in subsection 1 of this section,  
116 shall be classified according to its immediate most suitable

117 economic use, which use shall be determined after  
118 consideration of:

119 (1) Immediate prior use, if any, of such property;

120 (2) Location of such property;

121 (3) Zoning classification of such property; except  
122 that, such zoning classification shall not be considered  
123 conclusive if, upon consideration of all factors, it is  
124 determined that such zoning classification does not reflect  
125 the immediate most suitable economic use of the property;

126 (4) Other legal restrictions on the use of such  
127 property;

128 (5) Availability of water, electricity, gas, sewers,  
129 street lighting, and other public services for such property;

130 (6) Size of such property;

131 (7) Access of such property to public thoroughfares;

132 and

133 (8) Any other factors relevant to a determination of  
134 the immediate most suitable economic use of such property.

135 6. All lands classified as forest croplands shall not,  
136 for taxation purposes, be classified as subclass (1),  
137 subclass (2), or subclass (3) real property, as such classes  
138 are prescribed in Section 4(b) of Article X of the Missouri  
139 Constitution and defined in this section, but shall be taxed  
140 in accordance with the laws enacted to implement Section 7  
141 of Article X of the Missouri Constitution.

137.115. 1. **(1)** All other laws to the contrary  
2 notwithstanding, the assessor or the assessor's deputies in  
3 all counties of this state including the City of St. Louis  
4 shall annually make a list of all real and tangible personal  
5 property taxable in the assessor's city, county, town or  
6 district.

7           (2) Except as otherwise provided in subsection 3 of  
8 this section and section 137.078, the assessor shall  
9 annually assess all personal property at thirty-three and  
10 one-third percent of its true value in money as of January  
11 first of each calendar year.

12           (3) The assessor shall annually assess all real  
13 property, including any new construction and improvements to  
14 real property, and possessory interests in real property at  
15 the percent of its true value in money set in subsection 5  
16 of this section. The true value in money of any possessory  
17 interest in real property in subclass (3), where such real  
18 property is on or lies within the ultimate airport boundary  
19 as shown by a federal airport layout plan, as defined by 14  
20 CFR 151.5, of a commercial airport having a FAR Part 139  
21 certification and owned by a political subdivision, shall be  
22 the otherwise applicable true value in money of any such  
23 possessory interest in real property, less the total dollar  
24 amount of costs paid by a party, other than the political  
25 subdivision, towards any new construction or improvements on  
26 such real property completed after January 1, 2008, and  
27 which are included in the above-mentioned possessory  
28 interest, regardless of the year in which such costs were  
29 incurred or whether such costs were considered in any prior  
30 year. The assessor shall annually assess all real property  
31 in the following manner: new assessed values shall be  
32 determined as of January first of each odd-numbered year and  
33 shall be entered in the assessor's books; those same  
34 assessed values shall apply in the following even-numbered  
35 year, except for new construction and property improvements  
36 which shall be valued as though they had been completed as  
37 of January first of the preceding odd-numbered year. The  
38 assessor may call at the office, place of doing business, or

39 residence of each person required by this chapter to list  
40 property, and require the person to make a correct statement  
41 of all taxable tangible personal property owned by the  
42 person or under his or her care, charge or management,  
43 taxable in the county.

44       **(4)** On or before January first of each even-numbered  
45 year, the assessor shall prepare and submit a two-year  
46 assessment maintenance plan to the county governing body and  
47 the state tax commission for their respective approval or  
48 modification. The county governing body shall approve and  
49 forward such plan or its alternative to the plan to the  
50 state tax commission by February first. If the county  
51 governing body fails to forward the plan or its alternative  
52 to the plan to the state tax commission by February first,  
53 the assessor's plan shall be considered approved by the  
54 county governing body. If the state tax commission fails to  
55 approve a plan and if the state tax commission and the  
56 assessor and the governing body of the county involved are  
57 unable to resolve the differences, in order to receive state  
58 cost-share funds outlined in section 137.750, the county or  
59 the assessor shall petition the administrative hearing  
60 commission, by May first, to decide all matters in dispute  
61 regarding the assessment maintenance plan. Upon agreement  
62 of the parties, the matter may be stayed while the parties  
63 proceed with mediation or arbitration upon terms agreed to  
64 by the parties. The final decision of the administrative  
65 hearing commission shall be subject to judicial review in  
66 the circuit court of the county involved.

67       **(5)** In the event a valuation of subclass (1) real  
68 property **or subclass (3) real property** within any county  
69 with a charter form of government, or within a city not  
70 within a county, is made by a computer, computer-assisted

71 method or a computer program, the burden of proof, supported  
72 by clear, convincing and cogent evidence to sustain such  
73 valuation, shall be on the assessor at any hearing or  
74 appeal. In any such county, unless the assessor proves  
75 otherwise, there shall be a presumption that the assessment  
76 was made by a computer, computer-assisted method or a  
77 computer program. Such evidence shall include, but shall  
78 not be limited to, the following:

79       [(1)] (a) The findings of the assessor based on an  
80 appraisal of the property by generally accepted appraisal  
81 techniques; and

82       [(2)] (b) The purchase prices from sales of at least  
83 three comparable properties and the address or location  
84 thereof. As used in this subdivision, the word "comparable"  
85 means that:

86       [(a)] a. Such sale was closed at a date relevant to  
87 the property valuation; and

88       [(b)] b. Such properties are not more than one mile  
89 from the site of the disputed property, except where no  
90 similar properties exist within one mile of the disputed  
91 property, the nearest comparable property shall be used.  
92 Such property shall be within five hundred square feet in  
93 size of the disputed property, and resemble the disputed  
94 property in age, floor plan, number of rooms, and other  
95 relevant characteristics.

96       2. Assessors in each county of this state and the City  
97 of St. Louis may send personal property assessment forms  
98 through the mail.

99       3. The following items of personal property shall each  
100 constitute separate subclasses of tangible personal property  
101 and shall be assessed and valued for the purposes of

102 taxation at the following percentages of their true value in  
103 money:

- 104 (1) Grain and other agricultural crops in an  
105 unmanufactured condition, one-half of one percent;
- 106 (2) Livestock, twelve percent;
- 107 (3) Farm machinery, twelve percent;
- 108 (4) Motor vehicles which are eligible for registration  
109 as and are registered as historic motor vehicles pursuant to  
110 section 301.131 and aircraft which are at least twenty-five  
111 years old and which are used solely for noncommercial  
112 purposes and are operated less than two hundred hours per  
113 year or aircraft that are home built from a kit, five  
114 percent;
- 115 (5) Poultry, twelve percent;
- 116 (6) Tools and equipment used for pollution control and  
117 tools and equipment used in retooling for the purpose of  
118 introducing new product lines or used for making  
119 improvements to existing products by any company which is  
120 located in a state enterprise zone and which is identified  
121 by any standard industrial classification number cited in  
122 subdivision (7) of section 135.200, twenty-five percent; and
- 123 (7) Solar panels, racking systems, inverters, and  
124 related solar equipment, components, materials, and supplies  
125 installed in connection with solar photovoltaic energy  
126 systems, as described in subdivision (46) of subsection 2 of  
127 section 144.030, that were constructed and producing solar  
128 energy prior to August 9, 2022, five percent.

129 4. The person listing the property shall enter a true  
130 and correct statement of the property, in a printed blank  
131 prepared for that purpose. The statement, after being  
132 filled out, shall be signed and either affirmed or sworn to

133 as provided in section 137.155. The list shall then be  
134 delivered to the assessor.

135 5. (1) All subclasses of real property, as such  
136 subclasses are established in Section 4(b) of Article X of  
137 the Missouri Constitution and defined in section 137.016,  
138 shall be assessed at the following percentages of true value:

139 (a) For real property in subclass (1), nineteen  
140 percent;

141 (b) For real property in subclass (2), twelve percent;  
142 and

143 (c) For real property in subclass (3), thirty-two  
144 percent.

145 (2) A taxpayer may apply to the county assessor, or,  
146 if not located within a county, then the assessor of such  
147 city, for the reclassification of such taxpayer's real  
148 property if the use or purpose of such real property is  
149 changed after such property is assessed under the provisions  
150 of this chapter. If the assessor determines that such  
151 property shall be reclassified, he or she shall determine  
152 the assessment under this subsection based on the percentage  
153 of the tax year that such property was classified in each  
154 subclassification.

155 6. Manufactured homes, as defined in section 700.010,  
156 which are actually used as dwelling units shall be assessed  
157 at the same percentage of true value as residential real  
158 property for the purpose of taxation. The percentage of  
159 assessment of true value for such manufactured homes shall  
160 be the same as for residential real property. If the county  
161 collector cannot identify or find the manufactured home when  
162 attempting to attach the manufactured home for payment of  
163 taxes owed by the manufactured home owner, the county  
164 collector may request the county commission to have the

165 manufactured home removed from the tax books, and such  
166 request shall be granted within thirty days after the  
167 request is made; however, the removal from the tax books  
168 does not remove the tax lien on the manufactured home if it  
169 is later identified or found. For purposes of this section,  
170 a manufactured home located in a manufactured home rental  
171 park, rental community or on real estate not owned by the  
172 manufactured home owner shall be considered personal  
173 property. For purposes of this section, a manufactured home  
174 located on real estate owned by the manufactured home owner  
175 may be considered real property.

176         7. Each manufactured home assessed shall be considered  
177 a parcel for the purpose of reimbursement pursuant to  
178 section 137.750, unless the manufactured home is deemed to  
179 be real estate as defined in subsection 7 of section 442.015  
180 and assessed as a realty improvement to the existing real  
181 estate parcel.

182         8. Any amount of tax due and owing based on the  
183 assessment of a manufactured home shall be included on the  
184 personal property tax statement of the manufactured home  
185 owner unless the manufactured home is deemed to be real  
186 estate as defined in subsection 7 of section 442.015, in  
187 which case the amount of tax due and owing on the assessment  
188 of the manufactured home as a realty improvement to the  
189 existing real estate parcel shall be included on the real  
190 property tax statement of the real estate owner.

191         9. The assessor of each county and each city not  
192 within a county shall use a nationally recognized automotive  
193 trade publication such as the National Automobile Dealers'  
194 Association Official Used Car Guide, Kelley Blue Book,  
195 Edmunds, or other similar publication as the recommended  
196 guide of information for determining the true value of motor

197 vehicles described in such publication. The state tax  
198 commission shall select and make available to all assessors  
199 which publication shall be used. The assessor of each  
200 county and each city not within a county shall use the trade-  
201 in value published in the current October issue of the  
202 publication selected by the state tax commission. The  
203 assessor shall not use a value that is greater than the  
204 average trade-in value in determining the true value of the  
205 motor vehicle without performing a physical inspection of  
206 the motor vehicle. For vehicles two years old or newer from  
207 a vehicle's model year, the assessor may use a value other  
208 than average without performing a physical inspection of the  
209 motor vehicle. In the absence of a listing for a particular  
210 motor vehicle in such publication, the assessor shall use  
211 such information or publications that, in the assessor's  
212 judgment, will fairly estimate the true value in money of  
213 the motor vehicle. For motor vehicles with a true value of  
214 less than fifty thousand dollars as of January 1, 2025, the  
215 assessor shall not assess such motor vehicle for an amount  
216 greater than such motor vehicle was assessed in the previous  
217 year, provided that such motor vehicle was properly assessed  
218 in the previous year.

219       10. Before the assessor may increase the assessed  
220 valuation of any parcel of subclass (1) real property **or any**  
221 **parcel of subclass (3) real property** by more than fifteen  
222 percent since the last assessment, excluding increases due  
223 to new construction or improvements, the assessor shall  
224 conduct a physical inspection of such property. **For any**  
225 **general reassessment of property causing the assessed**  
226 **valuation to increase more than fifteen percent from the**  
227 **previous assessment, except for increase due to new**  
228 **construction or improvement, such increase shall be evenly**

229 divided between each of the next successive reassessment  
230 cycles in a manner that does not cause an increase of more  
231 than fifteen percent for any two-year reassessment period.  
232 For the purposes of implementing this subsection, the county  
233 assessor and collector shall apply a credit to a taxpayer's  
234 property tax bill in an amount that causes the taxpayer's  
235 real property tax liability to increase by no more than  
236 fifteen percent for any two-year reassessment period.

237 11. If a physical inspection is required, pursuant to  
238 subsection 10 of this section, the assessor shall notify the  
239 property owner of that fact in writing and shall provide the  
240 owner clear written notice of the owner's rights relating to  
241 the physical inspection. If a physical inspection is  
242 required, the property owner may request that an interior  
243 inspection be performed during the physical inspection. The  
244 owner shall have no less than thirty days **prior to the**  
245 **physical inspection** to notify the assessor of a request for  
246 an interior physical inspection.

247 12. A physical inspection[, as] required by subsection  
248 10 of this section[, ] shall **be completed prior to July first**  
249 **of the reassessment year and shall** include, but not be  
250 limited to, an on-site personal observation and review of  
251 all exterior portions of the land and any buildings and  
252 improvements to which the inspector has or may reasonably  
253 and lawfully gain external access, and shall include an  
254 observation and review of the interior of any buildings or  
255 improvements on the property upon the timely request of the  
256 owner pursuant to subsection 11 of this section. Mere  
257 observation of the property via a drive-by inspection or the  
258 like shall not be considered sufficient to constitute a  
259 physical inspection as required by this section.

260           13. A county or city collector may accept credit cards  
261 as proper form of payment of outstanding property tax or  
262 license due. No county or city collector may charge  
263 surcharge for payment by credit card which exceeds the fee  
264 or surcharge charged by the credit card bank, processor, or  
265 issuer for its service. A county or city collector may  
266 accept payment by electronic transfers of funds in payment  
267 of any tax or license and charge the person making such  
268 payment a fee equal to the fee charged the county by the  
269 bank, processor, or issuer of such electronic payment.

270           14. Any county or city not within a county in this  
271 state may, by an affirmative vote of the governing body of  
272 such county, opt out of the provisions of this section and  
273 sections 137.073, 138.060, and 138.100 as enacted by house  
274 bill no. 1150 of the ninety-first general assembly, second  
275 regular session and section 137.073 as modified by house  
276 committee substitute for senate substitute for senate  
277 committee substitute for senate bill no. 960, ninety-second  
278 general assembly, second regular session, for the next year  
279 of the general reassessment, prior to January first of any  
280 year. No county or city not within a county shall exercise  
281 this opt-out provision after implementing the provisions of  
282 this section and sections 137.073, 138.060, and 138.100 as  
283 enacted by house bill no. 1150 of the ninety-first general  
284 assembly, second regular session and section 137.073 as  
285 modified by house committee substitute for senate substitute  
286 for senate committee substitute for senate bill no. 960,  
287 ninety-second general assembly, second regular session, in a  
288 year of general reassessment. For the purposes of applying  
289 the provisions of this subsection, a political subdivision  
290 contained within two or more counties where at least one of  
291 such counties has opted out and at least one of such

292 counties has not opted out shall calculate a single tax rate  
293 as in effect prior to the enactment of house bill no. 1150  
294 of the ninety-first general assembly, second regular  
295 session. A governing body of a city not within a county or  
296 a county that has opted out under the provisions of this  
297 subsection may choose to implement the provisions of this  
298 section and sections 137.073, 138.060, and 138.100 as  
299 enacted by house bill no. 1150 of the ninety-first general  
300 assembly, second regular session, and section 137.073 as  
301 modified by house committee substitute for senate substitute  
302 for senate committee substitute for senate bill no. 960,  
303 ninety-second general assembly, second regular session, for  
304 the next year of general reassessment, by an affirmative  
305 vote of the governing body prior to December thirty-first of  
306 any year.

307         15. The governing body of any city of the third  
308 classification with more than twenty-six thousand three  
309 hundred but fewer than twenty-six thousand seven hundred  
310 inhabitants located in any county that has exercised its  
311 authority to opt out under subsection 14 of this section may  
312 levy separate and differing tax rates for real and personal  
313 property only if such city bills and collects its own  
314 property taxes or satisfies the entire cost of the billing  
315 and collection of such separate and differing tax rates.  
316 Such separate and differing rates shall not exceed such  
317 city's tax rate ceiling.

318         16. Any portion of real property that is available as  
319 reserve for strip, surface, or coal mining for minerals for  
320 purposes of excavation for future use or sale to others that  
321 has not been bonded and permitted under chapter 444 shall be  
322 assessed based upon how the real property is currently being  
323 used. Any information provided to a county assessor, state

324 tax commission, state agency, or political subdivision  
325 responsible for the administration of tax policies shall, in  
326 the performance of its duties, make available all books,  
327 records, and information requested, except such books,  
328 records, and information as are by law declared confidential  
329 in nature, including individually identifiable information  
330 regarding a specific taxpayer or taxpayer's mine property.  
331 For purposes of this subsection, "mine property" shall mean  
332 all real property that is in use or readily available as a  
333 reserve for strip, surface, or coal mining for minerals for  
334 purposes of excavation for current or future use or sale to  
335 others that has been bonded and permitted under chapter 444.

137.180. 1. Whenever any assessor shall increase the  
2 valuation of any real property he shall forthwith notify the  
3 record owner of such increase, either in person, or by mail  
4 directed to the last known address; every such increase in  
5 assessed valuation made by the assessor shall be subject to  
6 review by the county board of equalization whereat the  
7 landowner shall be entitled to be heard, and the notice to  
8 the landowner shall so state.

9 2. Effective January 1, 2009, for all counties with a  
10 charter form of government, other than any county adopting a  
11 charter form of government after January 1, 2008, whenever  
12 any assessor shall increase the valuation of any real  
13 property, he or she shall forthwith notify the record owner  
14 on or before June fifteenth of such increase and, in a year  
15 of general reassessment, the county shall notify the record  
16 owner of the projected tax liability likely to result from  
17 such an increase, either in person, or by mail directed to  
18 the last known address; every such increase in assessed  
19 valuation made by the assessor shall be subject to review by  
20 the county board of equalization whereat the landowner shall

21 be entitled to be heard, and the notice to the landowner  
22 shall so state. Notice of the projected tax liability from  
23 the county shall accompany the notice of increased valuation  
24 from the assessor.

25 3. For all calendar years prior to the first day of  
26 January of the year following receipt of software necessary  
27 for the implementation of the requirements provided under  
28 subsections 4 and 5 of this section from the state tax  
29 commission, for any county not subject to the provisions of  
30 subsection 2 of this section or subsection 2 of section  
31 137.355, whenever any assessor shall increase the valuation  
32 of any real property, he or she shall forthwith notify the  
33 record owner on or before June fifteenth of the previous  
34 assessed value and such increase either in person, or by  
35 mail directed to the last known address and include in such  
36 notice a statement indicating that the change in assessed  
37 value may impact the record owner's tax liability and  
38 provide all processes and deadlines for appealing  
39 determinations of the assessed value of such property. Such  
40 notice shall be provided in a font and format sufficient to  
41 alert a record owner of the potential impact upon tax  
42 liability and the appellate processes available.

43 4. Effective January first of the year following  
44 receipt of software necessary for the implementation of the  
45 requirements provided under this subsection and subsection 5  
46 of this section from the state tax commission, for all  
47 counties not subject to the provisions of subsection 2 of  
48 this section or subsection 2 of section 137.355, whenever  
49 any assessor shall increase the valuation of any real  
50 property, he or she shall forthwith notify the record owner  
51 on or before June fifteenth of such increase and, in a year  
52 of general reassessment, the county shall notify the record

53 owner of the projected tax liability likely to result from  
54 such an increase, either in person, or by mail directed to  
55 the last known address; every such increase in assessed  
56 valuation made by the assessor shall be subject to review by  
57 the county board of equalization whereat the landowner shall  
58 be entitled to be heard, and the notice to the landowner  
59 shall so state. Notice of the projected tax liability from  
60 the county shall accompany the notice of increased valuation  
61 from the assessor.

62 5. The notice of projected tax liability, required  
63 under subsections 2 and 4 of this section, from the county  
64 shall include:

65 (1) The record owner's name, address, and the parcel  
66 number of the property;

67 (2) A list of all political subdivisions levying a tax  
68 upon the property of the record owner;

69 (3) The projected tax rate for each political  
70 subdivision levying a tax upon the property of the record  
71 owner, and the purpose for each levy of such political  
72 subdivisions;

73 (4) The previous year's tax rates for each individual  
74 tax levy imposed by each political subdivision levying a tax  
75 upon the property of the record owner;

76 (5) The tax rate ceiling for each levy imposed by each  
77 political subdivision levying a tax upon the property of the  
78 record owner;

79 (6) The contact information for each political  
80 subdivision levying a tax upon the property of the record  
81 owner;

82 (7) A statement identifying any projected tax rates  
83 for political subdivisions levying a tax upon the property

84 of the record owner, which were not calculated and provided  
85 by the political subdivision levying the tax; and

86 (8) The total projected property tax liability of the  
87 taxpayer.

88 6. In addition to the requirements provided under  
89 subsections 1, 2, and 5 of this section, effective January  
90 1, 2011, in any county with a charter form of government and  
91 with more than one million inhabitants, whenever any  
92 assessor shall notify a record owner of any change in  
93 assessed value, such assessor shall provide notice that  
94 information regarding the **specific** assessment method and **the**  
95 **basis of the** computation of value for such property is  
96 available on the assessor's website and provide the exact  
97 website address at which such information may be accessed.  
98 Such notification shall provide the assessor's contact  
99 information to enable taxpayers without internet access to  
100 request and receive information regarding the assessment  
101 method and computation of value for such property. **If any**  
102 **third-party documents, reports, or other data were relied**  
103 **upon by the assessor in the computation of assessed value,**  
104 **the same shall be disclosed to the record owner on the**  
105 **assessor's website.**

137.355. 1. If an assessor increases the valuation of  
2 any tangible personal property as estimated in the itemized  
3 list furnished to the assessor, and if an assessor increases  
4 the valuation of any real property, he shall forthwith  
5 notify the record owner of the increase either in person or  
6 by mail directed to the last known address, and if the  
7 address of the owner is unknown notice shall be given by  
8 publication in two newspapers published in the county.

9 2. For all calendar years prior to the first day of  
10 January of the year following receipt of software necessary

11 for the implementation of the requirements provided under  
12 subsections 3 and 4 of this section from the state tax  
13 commission, whenever any assessor shall increase the  
14 valuation of any real property, he or she shall forthwith  
15 notify the record owner on or before June fifteenth of the  
16 previous assessed value and such increase either in person,  
17 or by mail directed to the last known address and include on  
18 the face of such notice, in no less than twelve-point font,  
19 the following statement:

20 NOTICE TO TAXPAYER: IF YOUR ASSESSED VALUE  
21 HAS INCREASED, IT MAY INCREASE YOUR REAL  
22 PROPERTY TAXES WHICH ARE DUE DECEMBER THIRTY-  
23 FIRST. IF YOU DO NOT AGREE THAT THE VALUE OF  
24 YOUR PROPERTY HAS INCREASED, YOU MUST CHALLENGE  
25 THE VALUE ON OR BEFORE \_\_\_\_\_ (INSERT DATE BY  
26 WHICH APPEAL MUST BE FILED) BY CONTACTING YOUR  
27 COUNTY ASSESSOR.

28 3. Effective January first of the year following  
29 receipt of software necessary for the implementation of the  
30 requirements provided under this subsection and subsection 4  
31 of this section from the state tax commission, if an  
32 assessor increases the valuation of any real property, the  
33 assessor, on or before June fifteenth, shall notify the  
34 record owner of the increase and, in a year of general  
35 reassessment, the county shall notify the record owner of  
36 the projected tax liability likely to result from such an  
37 increase either in person or by mail directed to the last  
38 known address, and, if the address of the owner is unknown,  
39 notice shall be given by publication in two newspapers  
40 published in the county. Notice of the projected tax  
41 liability from the county shall accompany the notice of  
42 increased valuation from the assessor.

43           4. The notice of projected tax liability, required  
44 under subsection 3 of this section, from the county shall  
45 include:

46           (1) **The** record owner's name, address, and the parcel  
47 number of the property;

48           (2) A list of all political subdivisions levying a tax  
49 upon the property of the record owner;

50           (3) The projected tax rate for each political  
51 subdivision levying a tax upon the property of the record  
52 owner, and the purpose for each levy of such political  
53 subdivisions;

54           (4) The previous year's tax rates for each individual  
55 tax levy imposed by each political subdivision levying a tax  
56 upon the property of the record owner;

57           (5) The tax rate ceiling for each levy imposed by each  
58 political subdivision levying a tax upon the property of the  
59 record owner;

60           (6) The contact information for each political  
61 subdivision levying a tax upon the property of the record  
62 owner;

63           (7) A statement identifying any projected tax rates  
64 for political subdivisions levying a tax upon the property  
65 of the record owner, which were not calculated and provided  
66 by the political subdivision levying the tax; and

67           (8) The total projected property tax liability of the  
68 taxpayer.

69           **5. Whenever any assessor shall notify a record owner**  
70 **of any increase in assessed value as required by subsection**  
71 **3 of this section, such assessor shall provide notice that**  
72 **information regarding the specific assessment method and the**  
73 **basis of the computation of value for such property is**  
74 **available on the assessor's website and shall provide the**

75 exact website address at which such information may be  
76 accessed. Such notification shall provide the assessor's  
77 contact information to enable taxpayers without internet  
78 access to request and receive information regarding the  
79 assessment method and computation of value for such  
80 taxpayers' property. If any third-party documents, reports,  
81 or other data were relied upon by the assessor in the  
82 computation of assessed value, the same shall be disclosed  
83 to the record owner on the assessor's website.

138.010. 1. Except as otherwise provided by law, in  
2 every county in this state there shall be a county board of  
3 equalization consisting of the commissioners of the county  
4 commission, the county assessor as a nonvoting member, the  
5 county surveyor, and the county clerk who shall be secretary  
6 of the board without a vote. The county commissioners shall  
7 also appoint two additional members to the board who shall  
8 be citizens of the county, but not officers of the county  
9 and, for such additional members appointed after August 28,  
10 2007, not related to any member of the county board of  
11 equalization within the third degree of consanguinity, who  
12 shall have some level of experience as determined by the  
13 county commission as a real estate broker, real estate  
14 appraiser, home builder, property developer, lending  
15 officer, or investor in real estate before such member's  
16 appointment to the board. The assessor or a member of the  
17 assessor's staff shall be present at all board of  
18 equalization hearings, and shall have the right to present  
19 evidence pertaining to any assessment matter before the  
20 board.

21 2. Except as provided in subsection 3 of this section,  
22 this board shall meet at the office of the county clerk on  
23 the third Monday of July of each year.

24           3. Upon a finding by the board that it is necessary in  
25 order to fairly hear all cases arising from a general  
26 reassessment, the board may begin meeting after July first  
27 in any applicable year to timely consider any appeal or  
28 complaint resulting from an evaluation made during a general  
29 reassessment of all taxable real property and possessory  
30 interests in the county.

31           **4. Any cases arising from general reassessment**  
32 **involving property whose assessed valuation increased at**  
33 **least fifteen percent from the previous assessment, unless**  
34 **such increase is due to new construction or improvement,**  
35 **that were not heard and acted upon by the board of**  
36 **equalization by September thirtieth in any applicable year**  
37 **shall be dismissed, the assessor's increased assessed**  
38 **valuation shall be void in its entirety, and the previous**  
39 **assessed valuation shall be applied to the property in place**  
40 **of the increased assessed valuation. A dismissal of a case**  
41 **under this section shall not preclude any taxpayer from an**  
42 **appeal to the state tax commission of his or her assessment**  
43 **within thirty days of the date of dismissal.**

          138.060. 1. **(1)** The county board of equalization  
2 shall, in a summary way, determine all appeals from the  
3 valuation of property made by the assessor, and shall  
4 correct and adjust the assessment accordingly. There shall  
5 be no presumption that the assessor's valuation is correct.

6           **(2)** In any county with a charter form of government  
7 with a population greater than two hundred eighty thousand  
8 inhabitants but less than two hundred eighty-five thousand  
9 inhabitants, in any county with a charter form of government  
10 with greater than one million inhabitants, in any city not  
11 within a county, and in any other county for any property  
12 whose assessed valuation increased at least fifteen percent

13 from the previous assessment unless the increase is due to  
14 new construction or improvement, the assessor shall have the  
15 burden to prove that the assessor's valuation does not  
16 exceed the true market value of the subject property. In  
17 such county or city, in the event a physical inspection of  
18 the subject property is required by subsection 10 of section  
19 137.115, the assessor shall have the burden to establish the  
20 manner in which the physical inspection was performed and  
21 shall have the burden to prove that the physical inspection  
22 was performed in accordance with section 137.115. In such  
23 county or city, in the event the assessor fails to provide  
24 sufficient evidence to establish that the physical  
25 inspection was performed in accordance with section 137.115,  
26 the property owner shall prevail on the appeal as a matter  
27 of law, **the assessor's increased assessed valuation shall be**  
28 **void in its entirety, and the previous assessed valuation**  
29 **shall be applied to the property in place of the increased**  
30 **assessed valuation.**

31 (3) At any hearing before the state tax commission or  
32 a court of competent jurisdiction of an appeal of assessment  
33 from a first class charter county or a city not within a  
34 county, the assessor shall not advocate nor present evidence  
35 advocating a valuation higher than that value finally  
36 determined by the assessor or the value determined by the  
37 board of equalization, whichever is higher, for that  
38 assessment period.

39 2. The county clerk shall keep an accurate record of  
40 the proceedings and orders of the board, and the assessor  
41 shall correct all erroneous assessments, and the clerk shall  
42 adjust the tax book according to the orders of such board  
43 and the orders of the state tax commission, except that in  
44 adding or deducting such percent to each tract or parcel of

45 real estate as required by such board or state tax  
46 commission, [he] **the clerk** shall add or deduct in each case  
47 any fractional sum of less than fifty cents, so that the  
48 value of any separate tract shall contain no fractions of a  
49 dollar.

50 **3. If a taxpayer submits a written appraisal report**  
51 **prepared by a Missouri appraiser certified by the Missouri**  
52 **real estate appraisers commission to the board of**  
53 **equalization at least five days prior to the hearing date**  
54 **scheduled by the board of equalization to hear the**  
55 **taxpayer's appeal, the value of the property determined in**  
56 **the appraisal report shall presumptively determine the**  
57 **property's true value in money unless the assessor produces**  
58 **substantial and persuasive evidence as to why such value**  
59 **should not be adopted by the board of equalization.**

138.135. 1. Notwithstanding any other provision of  
2 law to the contrary, the county assessor of any county of  
3 the first classification with a population of at least nine  
4 hundred thousand inhabitants shall not be a member of the  
5 county board of equalization.

6 **2. In any county of the first classification with a**  
7 **population of at least nine hundred thousand inhabitants,**  
8 **when there is an order of the board of equalization or the**  
9 **state tax commission, including a settlement order, relating**  
10 **to the assessment of property, the assessment shall remain**  
11 **the same for the subsequent even-numbered year unless there**  
12 **has been new construction or property improvements between**  
13 **January first of the odd-numbered year and January first of**  
14 **the following even-numbered year. However, in the event of**  
15 **a transfer of ownership of real property on or after January**  
16 **first of an even-numbered year, the new owner shall be**  
17 **entitled to appeal the assessed value directly to the state**

18 tax commission by no later than December thirty-first of the  
19 same year, even if the prior owner appealed the value in the  
20 previous odd-numbered year and the appeal resulted in an  
21 order of the board of equalization or state tax commission.  
22 In any such appeal by a new owner, the state tax commission  
23 shall have authority to lower the assessed value for the  
24 even-numbered year.

25 3. In any county of the first classification with a  
26 population of at least nine hundred thousand inhabitants,  
27 when a hearing is conducted by the board of equalization  
28 pursuant to this chapter, if the property owner requests to  
29 be heard by a majority of the board of equalization, and a  
30 majority of the board of equalization is not in attendance  
31 for any reason, the position of the property owner shall  
32 prevail without further action.

138.390. 1. The state tax commission shall equalize  
2 the valuation of real and tangible personal property among  
3 the several counties in the state in the following manner:  
4 with the abstracts of all the taxable property in the  
5 several counties of the state and the abstracts of the sales  
6 of real estate in such counties as returned by the  
7 respective county clerks and the assessor of the city of St.  
8 Louis, the commission shall classify all real estate situate  
9 in cities, towns, and villages, as town lots, and all other  
10 real estate as farming lands, and shall classify all  
11 tangible personal property as follows: banking  
12 corporations, railroad corporations, street railroad  
13 corporations, all other corporations, horses, mares and  
14 geldings, mules, asses and jennets, neat cattle, sheep,  
15 swine, goats, domesticated small animals and all other  
16 livestock, poultry, power machinery, farm implements, other  
17 tangible personal property.

18           2. The state tax commission shall equalize the  
19 valuation of each class or subclass of property thereof  
20 among the respective counties of the state in the following  
21 manner:

22           (1) It shall add to the valuation of each class,  
23 subclass, or portion thereof of the property, real or  
24 tangible personal, of each county which it believes to be  
25 valued below its real value in money such amount or percent  
26 as will increase the same in each case to its true value;

27           (2) It shall deduct from the valuation of each class,  
28 subclass, or portion thereof of the property, real or  
29 tangible personal, of each county which it believes to be  
30 valued above its real value in money such amount or percent  
31 as will reduce the same in each case to its true value.

32           **3. When the state tax commission equalizes the**  
33 **valuation of a class or subclass of property that results in**  
34 **an increase of more than fifteen percent in a single tax**  
35 **year, such increase shall be evenly divided between each of**  
36 **the next successive reassessment cycles in a manner that**  
37 **does not cause an increase of more than fifteen percent for**  
38 **any two-year reassessment period. For the purposes of**  
39 **implementing this subsection, the county assessor and**  
40 **collector shall apply a credit to a taxpayer's property tax**  
41 **bill in an amount that causes the taxpayer's real property**  
42 **tax liability to increase by no more than fifteen percent**  
43 **for any two-year reassessment period.**

138.430. 1. Every owner of real property or tangible  
2 personal property shall have the right to appeal from the  
3 local boards of equalization to the state tax commission  
4 under rules prescribed by the state tax commission, within  
5 the time prescribed in this chapter or thirty days following  
6 the final action of the local board of equalization,

7 whichever date later occurs, concerning all questions and  
8 disputes involving the assessment against such property, the  
9 correct valuation to be placed on such property, the method  
10 or formula used in determining the valuation of such  
11 property, or the assignment of a discriminatory assessment  
12 to such property. The commission shall investigate all such  
13 appeals and shall correct any assessment or valuation which  
14 is shown to be unlawful, unfair, improper, arbitrary or  
15 capricious. Any person aggrieved by the decision of the  
16 commission may seek review as provided in chapter 536.

17       2. In order to investigate such appeals, the  
18 commission may inquire of the owner of the property or of  
19 any other party to the appeal regarding any matter or issue  
20 relevant to the valuation, subclassification or assessment  
21 of the property. The commission may make its decision  
22 regarding the assessment or valuation of the property based  
23 solely upon its inquiry and any evidence presented by the  
24 parties to the commission, or based solely upon evidence  
25 presented by the parties to the commission.

26       3. Every owner of real property or tangible personal  
27 property shall have the right to appeal to the circuit court  
28 of the county in which the collector maintains **[his] the**  
29 **collector's** office from the decision of the local board of  
30 equalization not later than thirty days after the final  
31 decision of the board of equalization concerning all  
32 questions and disputes involving the exclusion or exemption  
33 of such property from assessment or from the tax rolls  
34 pursuant to the Constitution of the United States or the  
35 constitution or laws of this state, or of the taxable situs  
36 of such property. The appeal shall be as a trial de novo in  
37 the manner prescribed for nonjury civil proceedings. Upon  
38 the timely filing of the appeal, the clerk of the circuit

39 court shall send to the county collector to whom the taxes  
40 on the property involved would be due a notice that an  
41 appeal seeking exemption has been filed, which notice shall  
42 contain the name of the taxpayer, the case number assigned  
43 by the court, and the parcel or locator number of the  
44 property being appealed. The notice to the collector shall  
45 state that the taxes in dispute are to be impounded in  
46 accordance with subsection 2 of section 139.031.

47 4. Upon the timely filing of an appeal to the state  
48 tax commission as provided in this section, or the transfer  
49 of an appeal to the commission in accordance with subsection  
50 5 of this section, the commission shall send to the county  
51 collector to whom the taxes on the property involved would  
52 be due a notice that an appeal has been filed or transferred  
53 as the case may be, which notice shall contain the name of  
54 the taxpayer filing the appeal, the appeal number assigned  
55 by the commission, the parcel or locator number of the  
56 property being appealed, the assessed value by the board of  
57 equalization and the assessed value proposed by the  
58 taxpayer, if such values have been provided to the  
59 commission when the appeal is filed. The notice to the  
60 collector shall state that the taxes in dispute are to be  
61 impounded in accordance with subsection 2 of section  
62 139.031. Notice to the collector of an appeal filed in an  
63 odd-numbered year shall also serve as notice to the  
64 collector to impound taxes for the following even-numbered  
65 year if no decision has been rendered in the appeal. The  
66 state tax commission shall notify the collector once a  
67 decision has been rendered in an appeal.

68 5. If the circuit court, after review of the appeal,  
69 finds that the appeal is not a proper subject for the appeal  
70 to the circuit court as provided in subsection 3 of this

71 section, it shall transfer the appeal to the state tax  
72 commission for consideration.

73 6. If an assessor classifies real property under a  
74 classification that is contrary to or in conflict with a  
75 determination by the state tax commission or a court of  
76 competent jurisdiction of said property, the taxpayer shall  
77 be awarded costs of appeal and reasonable attorney's fees on  
78 a challenge of the assessor's determination.

79 7. **If an assessor appeals the decision of the state**  
80 **tax commission to a court of competent jurisdiction on any**  
81 **grounds other than overvaluation and the taxpayer is the**  
82 **prevailing party, the taxpayer shall be awarded costs of**  
83 **appeal and reasonable attorney's fees, whether paid directly**  
84 **by the taxpayer or paid by an attorney, tax agent, or other**  
85 **third party.**

138.434. In any [first class] charter county or a city  
2 not within a county [may require by ordinance or charter the  
3 reimbursement to], a taxpayer [for the amount of just and  
4 reasonable appraisal costs, attorney fees and court costs]  
5 **shall be entitled to an award of all attorney's fees and**  
6 **costs of litigation** resulting from an evidentiary hearing  
7 before the state tax commission or a court of competent  
8 jurisdiction **including, but not limited to, attorney's fees,**  
9 **appraisal costs, witness fees, and court costs, whether paid**  
10 **directly by the taxpayer or paid by an attorney, tax agent,**  
11 **or other third party,** if such appeal results in a final  
12 decision reducing the appraised value of residential  
13 property by at least fifteen percent or the appraised value  
14 of utility, industrial railroad and other subclass three  
15 property by at least twenty-five percent from the appraised  
16 value determined by the board of equalization for that tax  
17 year. The commission or court awarding such fees and costs

18 shall consider the reasonableness of the fees and costs  
19 within the context of the particular case. Such fees and  
20 costs shall not exceed [one] **five** thousand dollars for a  
21 residential property appeal. Such fees and costs for  
22 utility, industrial railroad or other subclass three  
23 property appeals shall not exceed the lesser of [four] **five**  
24 thousand dollars or twenty-five percent of the tax savings  
25 resulting from the appeal. The provisions of this section  
26 shall only apply to the first contested year when cases are  
27 tried on a consolidated basis.

139.031. 1. Any taxpayer may protest all or any part  
2 of any current taxes assessed against the taxpayer, except  
3 taxes collected by the director of revenue of Missouri. Any  
4 such taxpayer desiring to pay any current taxes under  
5 protest or while paying taxes based upon a disputed  
6 assessment shall[, at the time of paying such taxes,] make  
7 full payment of the current tax bill before the delinquency  
8 date and file with the collector **before the delinquency date**  
9 a written statement setting forth the grounds on which the  
10 protest is based. The statement shall include the true  
11 value in money claimed by the taxpayer if disputed. An  
12 appeal before the state tax commission shall not be  
13 dismissed on the grounds that a taxpayer failed to file a  
14 written statement when paying taxes based upon a disputed  
15 assessment.

16 2. Upon receiving [payment of current taxes under]  
17 **written notice of** protest under subsection 1 of this section  
18 or upon receiving from the state tax commission or the  
19 circuit court notice of an appeal from the state tax  
20 commission or the circuit court under section 138.430,  
21 [along with] **and** full payment of the current tax bill before  
22 the delinquency date, the collector shall disburse to the

23 proper official all portions of taxes not protested or not  
24 disputed by the taxpayer and shall impound in a separate  
25 fund all portions of such taxes which are protested or in  
26 dispute. Every taxpayer protesting the payment of current  
27 taxes under subsection 1 of this section shall, within  
28 ninety days after filing **[his] such taxpayer's** protest,  
29 commence an action against the collector by filing a  
30 petition for the recovery of the amount protested in the  
31 circuit court of the county in which the collector maintains  
32 **[his] the collector's** office. If any taxpayer so protesting  
33 **[his] such taxpayer's** taxes under subsection 1 of this  
34 section shall fail to commence an action in the circuit  
35 court for the recovery of the taxes protested within the  
36 time prescribed in this subsection, such protest shall  
37 become null and void and of no effect, and the collector  
38 shall then disburse to the proper official the taxes  
39 impounded, and any interest earned thereon, as provided  
40 above in this subsection.

41 3. No action against the collector shall be commenced  
42 by any taxpayer who has, effective for the current tax year,  
43 filed with the state tax commission or the circuit court a  
44 timely and proper appeal of the assessment of the taxpayer's  
45 property. The portion of taxes in dispute from an appeal of  
46 an assessment shall be impounded in a separate fund and the  
47 commission in its decision and order issued under chapter  
48 138 or the circuit court in its judgment may order all or  
49 any part of such taxes refunded to the taxpayer, or may  
50 authorize the collector to release and disburse all or any  
51 part of such taxes.

52 4. Trial of the action for recovery of taxes protested  
53 under subsection 1 of this section in the circuit court  
54 shall be in the manner prescribed for nonjury civil

55 proceedings, and, after determination of the issues, the  
56 court shall make such orders as may be just and equitable to  
57 refund to the taxpayer all or any part of the current taxes  
58 paid under protest, together with any interest earned  
59 thereon, or to authorize the collector to release and  
60 disburse all or any part of the impounded taxes, and any  
61 interest earned thereon, to the appropriate officials of the  
62 taxing authorities. Either party to the proceedings may  
63 appeal the determination of the circuit court.

64         5. All the county collectors of taxes, and the  
65 collector of taxes in any city not within a county, shall,  
66 upon written application of a taxpayer, refund or credit  
67 against the taxpayer's tax liability in the following  
68 taxable year and subsequent consecutive taxable years until  
69 the taxpayer has received credit in full for any real or  
70 personal property tax mistakenly or erroneously levied  
71 against the taxpayer and collected in whole or in part by  
72 the collector. Such application shall be filed within three  
73 years after the tax is mistakenly or erroneously paid. The  
74 governing body, or other appropriate body or official of the  
75 county or city not within a county, shall make available to  
76 the collector funds necessary to make refunds under this  
77 subsection by issuing warrants upon the fund to which the  
78 mistaken or erroneous payment has been credited, or  
79 otherwise.

80         6. No taxpayer shall receive any interest on any money  
81 paid in by the taxpayer erroneously.

82         7. All protested taxes impounded under protest under  
83 subsection 1 of this section and all disputed taxes  
84 impounded under notice as required by section 138.430 shall  
85 be invested by the collector in the same manner as assets  
86 specified in section 30.260 for investment of state moneys.

87 A taxpayer who is entitled to a refund of protested or  
88 disputed taxes shall also receive the interest earned on the  
89 investment thereof. If the collector is ordered to release  
90 and disburse all or part of the taxes paid under protest or  
91 dispute to the proper official, such taxes shall be  
92 disbursed along with the proportional amount of interest  
93 earned on the investment of the taxes due the particular  
94 taxing authority.

95 8. Any taxing authority may request to be notified by  
96 the county collector of current taxes paid under protest.  
97 Such request shall be in writing and submitted on or before  
98 February first next following the delinquent date of current  
99 taxes paid under protest or disputed, and the county  
100 collector shall provide such information on or before March  
101 first of the same year to the requesting taxing authority of  
102 the taxes paid under protest and disputed taxes which would  
103 be received by such taxing authority if the funds were not  
104 the subject of a protest or dispute. Any taxing authority  
105 may apply to the circuit court of the county or city not  
106 within a county in which a collector has impounded protested  
107 or disputed taxes under this section and, upon a  
108 satisfactory showing that such taxing authority would  
109 receive such impounded tax funds if they were not the  
110 subject of a protest or dispute and that such taxing  
111 authority has the financial ability and legal capacity to  
112 repay such impounded tax funds in the event a decision  
113 ordering a refund to the taxpayer is subsequently made, the  
114 circuit court shall order, pendente lite, the disbursement of  
115 all or any part of such impounded tax funds to such taxing  
116 authority. The circuit court issuing an order under this  
117 subsection shall retain jurisdiction of such matter for  
118 further proceedings, if any, to compel restitution of such

119 tax funds to the taxpayer. In the event that any protested  
120 or disputed tax funds refunded to a taxpayer were disbursed  
121 to a taxing authority under this subsection instead of being  
122 held and invested by the collector under subsection 7 of  
123 this section, the taxpayer shall be entitled to interest on  
124 all refunded tax funds, **from the date that the disputed**  
125 **taxes were distributed to a taxing authority through the**  
126 **date of the refund**, at the [annual rate] **rates** calculated by  
127 the state treasurer and applied by the director of revenue  
128 under section 32.068. This measure of interest shall only  
129 apply to protested or disputed tax funds actually  
130 distributed to a taxing authority pursuant to this  
131 subsection. In the event of a refund of protested or  
132 disputed tax funds which remain impounded by the collector,  
133 the taxpayer shall instead be entitled to the interest  
134 actually earned on those refunded impounded tax funds under  
135 subsection 7 of this section. Any sovereign or official  
136 immunity otherwise applicable to the taxing authorities is  
137 hereby waived for all purposes related to this subsection,  
138 and the taxpayer is expressly authorized to seek an order  
139 enforcing this provision from the circuit court that  
140 originally ordered the distribution of the protested or  
141 disputed funds, or directly from the state tax commission,  
142 if the tax appeal that resulted in the refund was heard and  
143 determined by the state tax commission.

144 9. No appeal filed from the circuit court's or state  
145 tax commission's determination pertaining to the amount of  
146 refund shall stay any order of refund, but the decision  
147 filed by any court of last review modifying that  
148 determination shall be binding on the parties, and the  
149 decision rendered shall be complied with by the party  
150 affected by any modification within ninety days of the date

151 of such decision. No taxpayer shall receive any interest on  
152 any additional award of refund, and the collector shall not  
153 receive any interest on any ordered return of refund in  
154 whole or in part. **In the event that a taxpayer is entitled**  
155 **to a refund, the collector shall issue the refund to the**  
156 **taxpayer within thirty days of the date that the circuit**  
157 **court's or state tax commission's determination establishing**  
158 **the amount of the refund becomes final, and if the collector**  
159 **does not issue the refund within thirty days, the taxpayer**  
160 **shall be entitled to interest on the refund at the rate**  
161 **established by the director of revenue under section 32.065**  
162 **for the period of time after the expiration of the thirty**  
163 **days until the refund is issued, in addition to all other**  
164 **interest due to the taxpayer under this section.**

✓